

STATE OF SOUTH CAROLINA
COUNTY OF BERKELEY

PROBATE COURT

IN THE MATTER OF

CASE NUMBER

INVENTORY AND APPRAISEMENT

☐ ORIGINAL
☐ SUPPLEMENTAL # _____

Personal Representative(s):

Decedent's Social Security Number: _____ Was there a will? ☐ Yes ☐ No

Decedent's Date of Death: _____ Domicile at death: _____
(county) (state)

The undersigned, being sworn, states: That the following schedules contain a complete and accurate inventory and appraisal of all real and personal property of this estate so far as the undersigned is informed; that he/she has estimated and/or appraised all listed property at the fair market value, according to the best of his/her knowledge and ability.

SWORN to before me this _____ day of _____, _____.

Signature: _____
Name
Address:

Notary Public for South Carolina
My Commission Expires: _____

Telephone (O):
Telephone (H):
Signature: _____
Name:
Address:

Attorney:
Address:

Telephone (O):
(H):

Telephone:

For estates of decedents, the gross fair market valuation of all assets, regardless of situs, should be given as of the date of death. List all out-of-state assets on appropriate schedules. A Supplemental Inventory should be utilized for correcting, adjusting, or adding to an original inventory. A qualified and disinterested appraiser may be employed to ascertain the value of any asset, the value of which may be subject to reasonable doubt. If an appraiser is employed, his/her name and address should be indicated with the item or items he/she appraised.

Within ninety (90) days following appointment, a copy of the inventory and appraisal shall be sent to each interested person who requests it, and the original inventory filed with the Probate Court.

RECAPITULATION

	Out-of-state	In-state
Schedule A - Real Estate	\$ _____	\$ _____
Schedule B - Stocks and Bonds.. . . .	_____	_____
Schedule C - Mortgages, Notes and Cash	_____	_____
Schedule D - Insurance on Decedent's Life: Part 1 - Payable to Estate	_____	_____
Part 2 - Payable to Beneficiary	_____	_____
Schedule E - Jointly Owned Property	_____	_____
Schedule F - Other Miscellaneous	_____	_____
Schedule G -Transfers during Decedent's life	_____	_____
Schedule H - Powers of Appointment	_____	_____
Schedule I - Annuities	_____	_____
TOTAL GROSS VALUE	\$ _____	
ENCUMBRANCES	(_____)	
TOTAL NET WORTH	\$ _____	

CASE NUMBER:

NOTE: WHEN COMPLETING THE FOLLOWING SCHEDULES, PLEASE REMEMBER TO LIST ALL ASSETS, REGARDLESS OF SITUS. ALL OUT-OF-STATE ASSETS MUST BE DISCLOSED.

SCHEDULE A — Real Estate (All interest in real property except those held with right of survivorship) (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No.	Description	Tax Assessor's Fair Market Value for year Decedent's Death	Appraised Value	Appraised Value of Decedent's Interest
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TOTAL SCHEDULE A \$ _____
(also enter under recapitulation, page 1)

SCHEDULE B — Stocks and Bonds (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No.	Description	Face Value	Appraised Value
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TOTAL SCHEDULE B \$ _____
(also enter under recapitulation, page 1)

SCHEDULE C - Mortgages, Notes and Cash (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No	Description	Value
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TOTAL SCHEDULE C \$ _____
(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

CASE NUMBER:

SCHEDULE D – Insurance (If none, so state.)

Part 1 – Life Insurance Payable to the Estate

Item No.	Description	Value
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TOTAL PART 1 \$ _____
(also enter under recapitulation, page 1)

Part 2 – Life Insurance Payable to Beneficiaries

Item No.	Description	Beneficiary	Value
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TOTAL PART 2 \$ _____
(also enter under recapitulation, page 1)

SCHEDULE E – Jointly owned Property (with right of survivorship) (If none, so state.)

NOTE: You must complete Schedule E if the decedent owned any property jointly with right of survivorship at the time of death, whether or not the decedent's interest is includible in the gross estate.

Percentage includible:

1 – Joint interest held by decedent and spouse – the amount included is one-half (50%) of the value in all cases.

2 – Other joint interest – Generally you must include the full value of the jointly owned property in the gross estate. However, the full value should not be included if you can show that a part of the property originally belonged to the other tenant(s). The amount included is the amount of the decedent's contribution to the joint account(s).

Item No.	Description	Joint Owner(s)	Percentage Includible	Appraised Value of Decedent's Interest
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TOTAL SCHEDULE E \$ _____
(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

CASE NUMBER:

SCHEDULE F – Miscellaneous Personal Property – (tangible personal property, employment bonus or award, interest in a partnership or unincorporated business, articles or collections having either artistic or intrinsic value, etc.) (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E.)**

Item No.	Description	Value
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TOTAL SCHEDULE F \$ _____
(also enter under recapitulation, page 1)

SCHEDULE G – Transfers During Decedent's Life – Transfers intended to take effect at death. United States Government Bonds "Payable on Death", Trust created by Decedent in which income for life was retained, life insurance transfers. Lifetime transfers of real property in which Decedent retains a life estate or other incidents of ownership. (if none, so state.)

Item No.	Description	Value
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TOTAL SCHEDULE G \$ _____
(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

CASE NUMBER:

SCHEDULE H – Powers of Appointment – Property over which Decedent possessed a Power of Appointment both real and personal, whether Testamentary or otherwise. (If none, so state.)

Item No.	Description	Value
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TOTAL SCHEDULE H \$ _____
(also enter under recapitulation, page 1)

SCHEDULE I – Annuities (IRA's, Keogh's, etc.) (If none, so state.)

Item No.	Description	Beneficiary	Value
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TOTAL SCHEDULE I \$ _____
(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

CASE NUMBER:

ENCUMBRANCES (e.g., mortgages, liens, judgments, etc., but not general debts of the estate) – List specific assets encumbered

Item No.	Schedule & Item Number Encumbered Thereby	Description & Amount
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TOTAL ENCUMBRANCES

(also enter under recapitulation, page 1)

\$ _____

MANIFESTLY NON-TAXABLE

(To be executed by the Probate Court Judge in those cases where it appears that the estate is not REPORTABLE to the South Carolina Tax Commission under the provisions of the Estate Tax Laws of the State of South Carolina, i.e., the total gross value is indicated to be less than prescribed limits.)

It appears from the foregoing record of the above captioned estate on file in the Probate Court of this County, such estate is not reportable to the South Carolina Tax Commission.

Executed this _____ day of _____, _____

Probate Court Judge

(If more space is required, insert tax schedules or additional sheets of same size.)